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Hearing Date and Time: November 29, 2007 at  
10:00 a.m.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

	x	
In re:	:	
	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	Jointly Administered
	x	

**RESPONSE OF TEXTRON FASTENING SYSTEMS, INC. TO DEBTORS'  
TWENTY-SECOND OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. §  
502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE OR  
AMENDED CLAIMS, (B) EQUITY CLAIMS, (C) INSUFFICIENTLY  
DOCUMENTED CLAIMS, (D) CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS, AND (F)  
CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO  
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION,  
CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO  
PRIOR ORDERS, AND MODIFIED CLAIMS ASSERTING  
RECLAMATION THAT ARE SUBJECT TO PRIOR ORDERS**

Textron Fastening Systems, Inc. (the "Claimant" or "Textron"), by and through its attorneys, Klestadt & Winters, LLP, hereby makes and files its Response to Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified

Claims Asserting Reclamation that are Subject to Prior Orders [Docket No. 10738] (the “Omnibus Claims Objection”), and states:

1. On October 26, 2007, the Debtors filed the Omnibus Claims Objection which states that the Debtors objection to the Claim Number 14147 filed by SPCP Group LLC as Assignee of Textron Fastening Systems Inc. (the “Claim”). The Claim asserts an unsecured claim against the Debtors in the amount of \$5,430,121.66.

2. The Omnibus Claims Objection seeks to modify the total amount of the Claim as well as the debtor and case number corresponding to a portion of the Claim.

3. Section 502(a) of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 3001(f) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) provide that a properly filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim, unless a party objects. The party objecting to the claim has the burden of moving forward and introducing evidence sufficient to rebut the presumption of validity. In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992).

4. Here, the Debtors have failed to introduce any such evidence besides generic and vague representations. The Debtors did not provide any materials to support the Omnibus Objection. The Claimant hereby reiterates its position that the Claim is due and owing as was indicated on the Claim and in the amounts set forth in the Claim.

5. The Claimant and the Debtors are currently working together to reconcile each parties’ position with the other’s through a process of information gathering and distribution. To date, voluminous records supporting the Claim have been transmitted to the Debtors for review. For ease of reference, attached to this document as **Exhibit “A”** is a document created by the Debtors and transmitted to the Claimant for the purpose of memorializing the portion of the

Claim to which a current dispute exists. Subsequently to the Claimant's receipt of that document, the Claimant transmitted numerous invoices and related documentation to the Debtors for review relating to the as of yet unreconciled portion of the Claim. Those documents are attached hereto as **Exhibit "B"**. The Claimant hereby retains its right to continue to gather and transmit to the Debtors additional documentation in support of the validity of the disputed portion of the Claim as such information becomes available.

6. The Claimant is currently and will continue to work in concert with the Debtors to effectuate a mutually acceptable reconciliation as to the amount of the Claim in the near future.

WHEREFORE, the Claimant respectfully requests that the Court enter an order denying the Omnibus Claims Objection with respect to its Claim and award such other and further relief as may be just and proper.

Dated: New York, New York  
November 26, 2007

KLESTADT & WINTERS, LLP  
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